

ABSTRACT OF THE DISCLOSURE

The present invention provides a scattering sheet obtained by forming a scattering resin into a sheet having a thickness of about  $1\mu\text{m}$  to about  $100\mu\text{m}$ , and  
5 having a total light transmittance of about 85% or more and less than about 100%, and a haze of about 50% or more and less than about 90%, wherein the scattering resin comprising a colorless transparent resin and colorless transparent spherical particles dispersed in  
10 the colorless transparent resin, a difference between a refractive index of the colorless transparent resin and a refractive index of the colorless transparent is more than about 0.00 and not more than about 0.05, an average particle size of the colorless transparent spherical  
15 particles is about  $2\mu\text{m}$  or more and not more than about  $5\mu\text{m}$ , and a content of the colorless transparent spherical particles is about 1 to about 100 parts by weight with respect to 100 parts by weight of the colorless transparent resin, and the scattering sheet of the  
20 present invention is preferably used for a forward scattering sheet of a liquid crystal display device.